



NGQUSHWA LOCAL MUNICIPALITY

(EC126)

DRAFT MTREF BUDGET

2017/2018

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EXECUTIVE SUMMARY

In terms of section 227 of the Constitution, local government is entitled to an equitable share of nationally raised revenue to enable it to provide basic services and perform its allocated functions. The local government equitable share is an unconditional transfer that supplements the revenue raised by municipalities (including property rates and service charges). The equitable share provides funding for municipalities to deliver free basic services to poor households and subsidises the cost of administration and other core services for those municipalities that have the least potential to cover these.

The Constitution gives local government substantial own-revenue-raising powers (particularly through property rates and surcharges on services). Municipalities are expected to fund most of their own administrative costs and cross-subsidise basic services for indigent households. The budget must indicate all allocations from made to the municipality through Division of Revenue Act (DoRA).

In view of the aforementioned, the following budget indicators and tables represent a consolidated overview of the proposed 2017/18 Medium-term Revenue and Expenditure Framework for Ngqushwa Local Municipality:

Consolidated overview:

BUDGET INDICATORS 2017 / 2018

1 Introduction

Ngqushwa Municipality is in the process of the implementation of mScoa, being the new chart of accounts for all municipalities. This is an opportunity to align the budget to each function and individual items, and justifying the actual needs per item, for the 2017/2018 financial year.

2 National Treasury Circulars

Municipal Budget Circular no. 85 & 86 for the 2017/18 MTREF

Macroeconomic performance and projections 2015 to 2019

2015/16	2016/17	2017/18	2018/19	2019/20
4.6%	6.4%	6.4%	5.7%	5.6%

3 Local Government Bargaining Council

Collective Bargaining Council Agreement 2016/17 Financial Year - average CPI + 1%

The Budget pertaining to Employee Related Costs will be performed by the Budget Office in conjunction with HR. (Current as well as proposed new positions)

4 Insurance Council Assets

Insurance increase 10 %

5 ESKOM

Electricity tariff increase 8%

6 Amathole District Municipality

Water tariff increase 6.4 %

OPERATING BUDGET

Operating Budget	ORIGINAL BUDGET 2016/17	ADJUSTED BUDGET 2016/17	OPERATING BUDGET 2017/18
Total Revenue	R 167 419 100	R 167 925 596	R 133 740 452
Less: Operating Expenditure	R 158 959 333	R 166 262 534	R 132 147 339
Less: Capital Transfers	R 24 761 300	R 24 761 300	R 24 691 350
(Deficit)	(R 16 301 533)	(R 23 098 238)	(R 23 098 237)

Included in the abovementioned "Total Revenue" is an amount of R 24 691 350 that relates to MIG and DOE grants. The deficit amounts to R 23 098 237 which is equal to the total of Non-cash items (Depreciation and Debt Impairment) R 23 098 237.

CAPITAL BUDGET

Capital Budget	ORIGINAL CAPITAL BUDGET 2016/17	ADJUSTED CAPITAL BUDGET 2016/17	CAPITAL BUDGET 2017/18
Capital Budget	R 31 517 284	R 31 551 733	R 30 401 022
Sources of Funding			
MIG/DOE	R 24 761 300	R 24 761 300	R 24 691 350
Own Funds	R 6 755 984	R 6 790 433	R 5 709 672
Total Cap Program	R 21 517 284	R 31 551 733	R 30 401 022

- The Total Revenue has decreased by **R 34 185 144** compared to 2016/17 Adjustments budget. This is caused by Revenue Cash-flow items included as Revenue to be collected in the previous financial year...
- The operating expenditure for 2017/18 financial year has decreased by **R 34 115 195**. The municipality had to adjust its operating expenditure to fall within its Revenue Budget.
- The capital budget has decreased by **R 1 150 711** for 2017/18 compared to Adjustment budget.

2. Purpose

The purpose of the report is to present the draft MTREF Budget for 2017-2018 financial year to Council for approval.

3. Legal and Statutory requirements

In terms of Section 16(2) of the MFMA 56 of 2003, the Mayor of a Municipality must for each financial year table the Annual budget at a Council meeting at least 90 days before the start of the financial year.

4. Recommendations:

- That the Council of Ngqushwa Local Municipality to approve and adopt in terms of section 16(2) of the Municipal Finance Management Act, (Act 56 of 2003):
- The draft budget of the municipality for the financial year 2017/18 and single year capital appropriations as set out in the following tables:
- Table A2 - Budget Financial Performance (revenue and expenditure by standard classification)
- Table A3 - Budget Financial Performance (revenue and expenditure by municipal vote)
- Table A4 - Budget Financial Performance (revenue and expenditure)
- Table A5 – Budgeted Capitalization and funding
- Table A6 – Budget Statement of Financial Position
- Table A7 – Budget Statement of Cash Flow
- Table A8 – Budget Cash backed reserves reconciliation
- Table A9 – Budget Asset Management
- The Council of Ngqushwa Local Municipality, act in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts the following with effect from 1 July 2017:
 - 2017/2018 Draft tariffs structure

5. SUMMARY OF A1 SCHEDULES FOR 2017-2018

The table below indicates the financial performance of the Municipality i.e revenue (excluding capital grants) and expenditure by type. Capital recognised capital are showed on the bottom of the table.

Table A1 Budget Summary

EC126 Ngqushwa - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	18 339	19 421	20 547
Service charges	-	-	-	-	-	-	-	717	760	804
Investment revenue	-	-	-	-	-	-	-	2 566	2 717	2 875
Transfers recognised - operational	-	-	-	-	-	-	-	79 014	79 092	79 958
Other own revenue	-	-	-	-	-	-	-	8 413	8 909	9 426
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	109 049	110 899	113 609
Employee costs	-	-	-	-	-	-	-	62 784	66 489	70 345
Remuneration of councillors	-	-	-	-	-	-	-	8 989	9 654	10 368
Depreciation & asset impairment	-	-	-	-	-	-	-	19 898	21 032	22 210
Finance charges	-	-	-	-	-	-	-	881	931	983
Materials and bulk purchases	-	-	-	-	-	-	-	2 036	1 953	2 083
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	37 559	58 987	62 789
Total Expenditure	-	-	-	-	-	-	-	132 147	159 047	168 759
Surplus/(Deficit)	-	-	-	-	-	-	-	(23 098)	(48 148)	(55 149)
Transfers and subsidies - capital (monetary allocated)	-	-	-	-	-	-	-	24 691	22 742	23 850
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	-	-	-	30 401	26 460	26 041
Transfers recognised - capital	-	-	-	-	-	-	-	24 691	22 742	23 850
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	5 710	3 717	2 191
Total sources of capital funds	-	-	-	-	-	-	-	30 401	26 460	26 041
Financial position										
Total current assets	-	-	-	-	-	-	-	34 393	34 477	35 026
Total non current assets	-	-	-	-	-	-	-	232 334	259 253	285 355
Total current liabilities	-	-	-	-	-	-	-	34 661	32 563	30 144
Total non current liabilities	-	-	-	-	-	-	-	9 868	9 868	9 868
Community wealth/Equity	-	-	-	-	-	-	-	222 198	251 298	280 369
Cash flows										
Net cash from (used) operating	-	-	-	-	-	-	-	29 324	8 499	8 244
Net cash from (used) investing	-	-	-	-	-	-	-	(30 029)	(26 460)	(26 041)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	-	-	-	-	-	496	(17 465)	(35 262)
Cash backing/surplus reconciliation										
Cash and investments available	-	-	-	-	-	-	-	1 201	802	850
Application of cash and investments	-	-	-	-	-	-	-	11 104	8 816	2 085
Balance - surplus (shortfall)	-	-	-	-	-	-	-	(9 903)	(6 013)	(1 236)
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	231 900	231 900	233 992	236 382
Depreciation	-	-	-	-	-	-	19 898	19 898	21 032	22 210
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	2 036	2 036	1 953	2 083
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	1 176	1 176	1 248	1 318
Households below minimum service level										
Water	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage	-	-	-	-	-	-	-	-	-	-
Energy	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-

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Table A3 is the summary of revenue and expenditure by municipal vote:

EC126 Ngqushwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Revenue by Vote	1									
Vote 1 - Council General		-	-	-	-	-	-	113 690	112 407	114 994
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury		-	-	-	-	-	-	19 255	20 391	21 573
Vote 4 - Corporate Services		-	-	-	-	-	-	74	78	83
Vote 5 - Community & Social Services		-	-	-	-	-	-	722	765	809
Vote 6 - Technical services		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	133 740	133 641	137 459
Expenditure by Vote to be appropriated	1									
Vote 1 - Council General		-	-	-	-	-	-	16 608	14 247	15 212
Vote 2 - Municipal Manager		-	-	-	-	-	-	14 742	22 931	24 730
Vote 3 - Budget and Treasury		-	-	-	-	-	-	43 307	51 424	54 560
Vote 4 - Corporate Services		-	-	-	-	-	-	18 962	24 273	25 839
Vote 5 - Community & Social Services		-	-	-	-	-	-	26 690	31 801	33 113
Vote 6 - Technical services		-	-	-	-	-	-	11 839	14 370	15 305
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	-	-	-	132 147	159 047	168 759
Surplus/(Deficit) for the year	2	-	-	-	-	-	-	1 593	(25 406)	(31 299)

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The table A4 below indicates indicate the budget financial performance (revenue and expenditure by source)

EC126 Ngqushwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	18 339	19 421	20 547
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	717	760	804
Service charges - other											
Rental of facilities and equipment									547	580	613
Interest earned - external investments									2 566	2 717	2 875
Interest earned - outstanding debtors									4 125	4 368	4 621
Dividends received											
Fines, penalties and forfeits									836	885	936
Licences and permits									1 773	1 878	1 987
Agency services									483	512	542
Transfers and subsidies									79 014	79 092	79 958
Other revenue	2	-	-	-	-	-	-	-	277	293	310
Gains on disposal of PPE									372	394	417
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	109 048	110 899	113 809
Expenditure By Type											
Employee related costs	2	-	-	-	-	-	-	-	62 784	66 489	70 345
Remuneration of councillors									8 989	9 654	10 368
Debt impairment	3	-	-	-	-	-	-	-	3 200	3 382	3 572
Depreciation & asset impairment	2	-	-	-	-	-	-	-	19 898	21 032	22 210
Finance charges									881	931	983
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	2 036	1 953	2 063
Contracted services									-	-	-
Transfers and subsidies									-	-	-
Other expenditure	4, 5	-	-	-	-	-	-	-	34 359	55 605	59 217
Loss on disposal of PPE											
Total Expenditure		-	-	-	-	-	-	-	132 147	150 047	166 759
Surplus/(Deficit)		-	-	-	-	-	-	-	(23 098)	(48 148)	(55 149)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									24 891	22 742	23 850
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher											
Transfers and subsidies - capital (in-kind - all)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Taxation											
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-			
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	1 593	(25 406)	(31 299)

- The above Table indicates the revenue by source for the municipality. From the above table one can see that the main sources of revenue for the municipality are:
 - Property rates
 - Service charges (refuse removal)
 - Investment revenue
 - Operational transfer recognised as per DORA Bill
 - And other revenue (i.e traffic fines, agency fees, toilets, hall hire, licence and permits etc)

It is clear that the major source of Ngqushwa municipality revenue is from transfers recognised from National Treasury (i.e. Equitable share, Finance

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Management Grant, etc). The level of Grant dependency as means of revenue source is the dominant revenue source followed by property rates.

Table A5 Summary of Capital expenditure by vote

EC126 Ngqushwa - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital Expenditure - Functional											
<i>Governance and administration</i>		-	-	-	-	-	-	-	3 956	3 047	1 500
Executive and council									3 956	3 047	1 500
Finance and administration									-	-	-
Internal audit									-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	1 287	418	590
Community and social services									350	-	-
Sport and recreation									618	50	590
Public safety									-	-	-
Housing									319	308	-
Health									-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	22 158	22 995	23 951
Planning and development									365	151	-
Road transport									21 793	22 843	23 951
Environmental protection									-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	3 000	-	-
Energy sources									3 000	-	-
Water management									-	-	-
Waste water management									-	-	-
Waste management									-	-	-
<i>Other</i>									-	-	-
Total Capital Expenditure - Functional	3	-	-	-	-	-	-	-	30 401	26 460	26 041
Funded by:											
National Government									24 691	22 742	23 850
Provincial Government									-	-	-
District Municipality									-	-	-
Other transfers and grants									-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	24 691	22 742	23 850
Public contributions & donations	5								-	-	-
Borrowing	6								-	-	-
Internally generated funds									5 710	3 717	2 191
Total Capital Funding	7	-	-	-	-	-	-	-	30 401	26 460	26 041

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Table A6 Budget statement of Financial Position

EC126 Ngqushwa - Table A6 Budgeted Financial Position

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Current assets											
Cash									1 201	802	850
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	7 828	8 290	8 771
Other debtors									25 028	25 028	25 028
Current portion of long-term receivables									68	72	76
Inventory	2								269	285	302
Total current assets		-	-	-	-	-	-	-	34 393	34 477	35 026
Non current assets											
Long-term receivables											
Investments									37 952	37 952	37 952
Investment property											
Investment in Associates											
Property, plant and equipment	3	-	-	-	-	-	-	-	193 816	220 276	246 317
Agricultural											
Biological									505	1 525	1 086
Intangible									0	0	0
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	232 334	259 253	285 355
TOTAL ASSETS		-	-	-	-	-	-	-	266 727	293 730	320 381
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	-	-	-	-	-	-	-	6 610	8 563	10 626
Consumer deposits											
Trade and other payables	4	-	-	-	-	-	-	-	28 051	24 001	19 518
Provisions											
Total current liabilities		-	-	-	-	-	-	-	34 661	32 563	30 144
Non current liabilities											
Borrowing									7 020	7 020	7 020
Provisions									2 848	2 848	2 848
Total non current liabilities		-	-	-	-	-	-	-	9 868	9 868	9 868
TOTAL LIABILITIES		-	-	-	-	-	-	-	44 529	42 432	40 012
NET ASSETS	5	-	-	-	-	-	-	-	222 198	251 298	280 369
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									222 198	251 298	280 369
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	222 198	251 298	280 369

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Table A7 Budget statement of cash flow

EC126 Ngqushwa - Table A7 Budgeted Cash Flows

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									11 003	11 652	12 328
Service charges									430	456	482
Other revenue									2 543	2 693	2 849
Government - operating	1								79 014	83 676	88 529
Government - capital	1								24 691	22 742	23 850
Interest									20 690	21 911	23 182
Dividends									-	-	-
Payments											
Suppliers and employees									(108 169)	(133 701)	(141 994)
Finance charges									(681)	(931)	(983)
Transfers and Grants	1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	29 324	8 499	8 244
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									372	-	-
Decrease (increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets									(30 401)	(26 460)	(26 041)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	(30 029)	(26 460)	(26 041)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing									-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	-	-	-	-	(705)	(17 951)	(17 797)
Cash/cash equivalents at the year begin.	2								1 201	496	(17 465)
Cash/cash equivalents at the year end.	2								496	(17 465)	(35 252)

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Table A8 Cash backed reserves reconciliations

EC126 Ngqushwa - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Cash and Investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	496	(17 465)	(35 262)
Other current investments > 90 days		-	-	-	-	-	-	-	705	18 267	36 112
Non current assets Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		-	-	-	-	-	-	-	1 201	802	850
Application of cash and Investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	-	-	-	-	-	11 104	6 816	2 085
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and Investments:		-	-	-	-	-	-	-	11 104	6 816	2 085
Surplus(shortfall)		-	-	-	-	-	-	-	(9 903)	(6 013)	(1 236)

Table A9 Budget Asset Management

EC126 Ngqushwa - Table A9 Asset Management

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure								91 295	92 207	93 130
Storm water Infrastructure							-	-	-	-
Electrical Infrastructure								7 000	7 070	7 141
Water Supply Infrastructure								-	-	-
Sanitation Infrastructure								-	-	-
Solid Waste Infrastructure								-	-	-
Rail Infrastructure								-	-	-
Coastal Infrastructure								-	-	-
Information and Communication Infrastructure								1 427	1 441	1 455
Infrastructure		-	-	-	-	-	-	99 727	100 718	101 725
Community Facilities								59 402	59 996	60 596
Sport and Recreation Facilities								9 537	9 633	9 729
Community Assets		-	-	-	-	-	-	68 939	69 629	70 325
Heritage Assets										
Revenue Generating								-	-	-
Non-revenue Generating								-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings								37 952	38 337	38 715
Housing								-	-	-
Other Assets		-	-	-	-	-	-	37 952	38 337	38 715
Biological or Cultivated Assets										
Servitudes								-	-	-
Licences and Rights								1 239	1 025	1 086
Intangible Assets		-	-	-	-	-	-	1 239	1 025	1 086
Computer Equipment								1 005	1 015	1 025
Furniture and Office Equipment								819	827	835
Machinery and Equipment								14 584	14 730	14 877
Transport Assets								7 629	7 706	7 783
Libraries								-	-	-
Zoo's, Marine and Non-biological Animals								10	10	10
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	231 900	233 992	236 582

6. TARIFF SUMMMARY 2017/18

- The Municipality is generating its internal revenue from rates, refuse, rentals and other sources.

2017/18 Tariff Increases:

- The estimated increase for draft tariffs for 2017/18 is at 6.4% as set by National Treasury, this percentage is in line with inflation rate.
- The tariffs depicted in the following tables are excluding VAT:

DRAFT TARIFF STRUCTURE 2017/2018

	TARIFFS		TARIFFS
		Increase	
	2016/2017	6.4%	2017/2018
1 RATES			
Annual rates of cent in the rand will be levied on all valued properties as follows.			
1.1 Commercial, Industrial and Special Properties	0.0170	6.4%	R 0.0181
1.2 Residential / Vacant land	0.0085	6.4%	R 0.0090
1.3 Municipal (NB. Municipal Buildings, Public Open Space & Municipal Public Service (exempted) Infrastructure must be totally exempt from rates)	0.0000	6.4%	R 0.0000
1.4 Farming			
1.4.1 Bona -fide agricultural land	0.0061	6.4%	R 0.0065
1.4.2 PIS (Public Infrastructure Services)	0.0022	6.4%	R 0.0023
1.4.3 Eco Tourism	0.0329	6.4%	R 0.0350
1.4.4 Game / Hunting	0.0329	6.4%	R 0.0350
1.4.5 Farms (with Housing or another non- agricultural property development)	0.0170	6.4%	R 0.0181
1.4.6 Other development - as per business in 1 above Farms (non-agricultural with mixed usage e.g school, clinics & Informals)	0.0170	6.4%	R 0.0181
1.5 Land with improvement (Government Properties)	0.0329	6.4%	R 0.0350
1.6 Vacant Land (Government Properties) including farms	0.0435	6.4%	R 0.0463
1.7 Informal properties (those without or secure title deeds) - exemted			
1.8 HIV/AIDS Households & Hospice - exempted			
1.9, Property Owners who are 100% indigent - exempted			
1.10 Property owners who are 60yrs or older & earn R42 000 or less per annum - exempted			
1.11 Bell/ Bodium/ Durban Mission/ Glenmore/ Gqumashe/ Newtondale/ Wooldridge/ Low Cost Housing/ - exempted (Government Properties are excluded and not Exempted)			
1.12 Places of Worship - exempted			

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

2 REFUSE REMOVAL SERVICE		2016/2017		2017/2018
2.1 Refuse removal: Basic charge/month		R 26.00	6.4%	R 28
2.2 Refuse removal: Businesses/month		R 98.00	6.4%	R 104
2.3 Refuse removal: Households/month		R 72.00	6.4%	R 77
2.4 Nompumelelo Hospital		R 6 010.00	6.4%	R 6 395
2.5 Refuse removal flats (regarded as business)		R 98.00	6.4%	R 104
2.6 Mpekweni Beach Resort		R 4 971.00	6.4%	R 5 289
2.7 Fish River Sun		R 7 400.00	6.4%	R 7 874
2.8 B & B and Flats		R 98.00	6.4%	R 104
Exclusive of vat:				
3 CEMETERY FEES		2016/2017		2017/2018
3.1 Person resident in the town at the time of death				
3.2 Adult per site		R 308.00	6.4%	R 328
3.3 Child per site		R 100.00	6.4%	R 106
Digging of grave by the municipality		R 534.00	6.4%	R 568
For purposes of this publication "adult" means a person who at the time of death has reach the age of 12 years				
Exclusive of vat:				
4 HALL HIRE		2016/2017		2017/2018
4.1 Hamburg Hall Hire p/day		R 787.00	6.4%	R 837
4.2 Hamburg Hall Hire - Refundable deposit		R 267.00		R 284
4.3 Ncumisa Kondlo Indoor Sport Centre p/day		R 2 373.00	6.4%	R 2 525
4.4 Ncumisa Kondlo Indoor Sport Centre - Refundable deposit		R 900.00		R 900
Exclusive of vat:				
5 POUND FEES		2016/2017		2017/2018
Transport fee for all animals				
5.1 Delivery to the pound one or more to the pound, per km		R 9.00	6.4%	R 10
5.2 Herding by private person, per km		R 6.00	6.4%	R 6
Subsistence Fee (per Head, per Day)				
5.3 Horses , Donkey, Pigs, Sheep and Goats		R 16.00	6.4%	R 17
Pound Fees (Per Herd)				
5.4 Horses , Donkey, Pigs, Sheep and Goats		R 35.00	6.4%	R 37
5.5 Sheep and Goats		R 19.00	6.4%	R 20
Exclusive of vat:				
6 BUILDING INSPECTION FEES		2016/2017		2017/2018
6.1 Dwelling		R 3 185.00	6.4%	R 3 389
6.2 Outbuilding		R 2 647.00	6.4%	R 2 816
6.3 Flat,Townhouse and Hotels		R 3 565.00	6.4%	R 3 793
6.4 Shops		R 3 564.00	6.4%	R 3 792
6.5 Offices		R 3 564.00	6.4%	R 3 792
6.6 Carports		R 930.00	6.4%	R 990
6.7 Pools		R 930.00	6.4%	R 990
6.8 Patios,Pergolas and Sun Decks		R 930.00	6.4%	R 990
Factories and warehouses:				
6.9 First 5000m2		R 2 374.00	6.4%	R 2 526
6.10 Over 5000m2		R 2 001.00	6.4%	R 2 129
6.11 Drainage only plans		R 918.00	6.4%	R 977
6.12 Street Deposit		R 169.00	6.4%	R 180
6.13 Minimum Building Plan fee Excl. VAT		R 995.00	6.4%	R 1 059
Exclusive of vat:				

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

7 TOWN PLANNING FEES	2016/2017		2017/2018
7.1 Land Use Application Type	R 1 629.00	6.4%	R 1 733
<u>Rezoning Application</u>			
7.2 Erven 0 – 2500 m2	R 1 629.00	6.4%	R 1 733
7.3 Erven 2501 – 5000 m2	R 2 584.00	6.4%	R 2 749
7.4 Erven 5001 – 10 000 m2	R 5 056.00	6.4%	R 5 380
7.5 Erven 1 ha – 5 ha	R 9 832.00	6.4%	R 10 461
7.6 Erven over 5 ha	R 14 343.00	6.4%	R 15 261
7.7 Advertising Fees	R 1 124.00	6.4%	R 1 196
<u>Application for departure from building lines and Spaza Shop application fees:</u>			
7.8 Erven smaller than 500 m2	R 236.00	6.4%	R 251
7.9 Erven 500 – 750m2	R 457.00	6.4%	R 486
7.10 Erven larger than 750 m2	R 915.00	6.4%	R 974
7.11 Departures other than building lines and spaza shops	R 1 629.00	6.4%	R 1 733
7.12 Advertising fee for temporary departures	R 1 629.00	6.4%	R 1 733
<u>Application for subdivision – application fees</u>			
7.13 Basic Fees	R 1 629.00	6.4%	R 1 733
7.14 Advertisement fee	R 10 038.00	6.4%	R 10 680
7.15 Application for cell mast	R 247.00	6.4%	R 263
7.16 Zoning Certificate	R 64.00	6.4%	R 68
7.17 Extension of time	R 353.00	6.4%	R 376
7.18 Amendments to existing	R 1 629.00	6.4%	R 1 733
7.19 Spatial Development Framework Documents	R 112.00	6.4%	R 119
7.20 Town Planning Scheme – Document	R 112.00	6.4%	R 119
<u>Exclusive of vat:</u>			
8 GENERAL TARIFFS	2016/2017		2017/2018
8.1 Clearance certificate	R 85.00	6.4%	R 90
8.2 Valuation certificate	85.00	6.4%	R 90
8.3 Dishonoured cheques			

Note The tariffs have been increased by 6.4% as per the circular 86 from National Treasury

PART TWO

7. EC126 A1 SCHEDULE 2017-2018

Preparation Instructions

Municipality Name: EC126 Ngqushwa

CFO Name: V C Makedama

Tel: 406733095 Fax: 040 6733 771

E-Mail: VMakedama@ngqushwamuni.gov.za

Budget for MTREF starting: 2017 Budget Year: 2017/18

Does this municipality have Entities? No

If YES: Identify type of report: Parent Municipality

LGDB Export

Name Votes & Sub-Votes

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	18 339	19 421	20 547
Service charges	-	-	-	-	-	-	-	717	760	804
Investment revenue	-	-	-	-	-	-	-	2 566	2 717	2 875
Transfers recognised - operational	-	-	-	-	-	-	-	79 014	79 092	79 958
Other own revenue	-	-	-	-	-	-	-	8 413	8 908	9 426
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	109 049	110 899	113 609
Employee costs	-	-	-	-	-	-	-	82 784	86 489	70 345
Remuneration of councillors	-	-	-	-	-	-	-	8 989	9 654	10 388
Depreciation & asset impairment	-	-	-	-	-	-	-	19 898	21 032	22 210
Finance charges	-	-	-	-	-	-	-	881	931	983
Materials and bulk purchases	-	-	-	-	-	-	-	2 036	1 953	2 063
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	37 559	58 967	82 789
Total Expenditure	-	-	-	-	-	-	-	132 147	159 047	168 759
Surplus/(Deficit)	-	-	-	-	-	-	-	(23 098)	(48 148)	(55 149)
Transfers and subsidies - capital (monetary alloc	-	-	-	-	-	-	-	24 691	22 742	23 850
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	-	-	-	30 401	26 460	26 041
Transfers recognised - capital	-	-	-	-	-	-	-	24 691	22 742	23 850
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	5 710	3 717	2 191
Total sources of capital funds	-	-	-	-	-	-	-	30 401	26 460	26 041
Financial position										
Total current assets	-	-	-	-	-	-	-	34 393	34 477	35 026
Total non current assets	-	-	-	-	-	-	-	232 334	259 253	285 355
Total current liabilities	-	-	-	-	-	-	-	34 861	32 563	30 144
Total non current liabilities	-	-	-	-	-	-	-	9 868	9 868	9 868
Community wealth/Equity	-	-	-	-	-	-	-	222 198	251 298	280 369
Cash flows										
Net cash from (used) operating	-	-	-	-	-	-	-	29 324	8 499	8 244
Net cash from (used) investing	-	-	-	-	-	-	-	(30 029)	(26 460)	(26 041)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	-	-	-	-	-	496	(17 465)	(35 262)
Cash backing/surplus reconciliation										
Cash and investments available	-	-	-	-	-	-	-	1 201	802	850
Application of cash and investments	-	-	-	-	-	-	-	11 104	6 816	2 085
Balance - surplus (shortfall)	-	-	-	-	-	-	-	(9 903)	(6 013)	(1 236)
Asset management										
Asset register summary (MDV)	-	-	-	-	-	-	231 900	231 900	233 992	236 382
Depreciation	-	-	-	-	-	-	19 898	19 898	21 032	22 210
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	2 036	2 036	1 953	2 063
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	1 176	1 176	1 246	1 318
Households below minimum service level										
Water	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-
Energy	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	3	-	-	-	-

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional										
<i>Governance and administration</i>		-	-	-	-	-	-	133 018	132 876	136 850
Executive and council		-	-	-	-	-	-	113 690	112 407	114 994
Finance and administration		-	-	-	-	-	-	19 328	20 469	21 656
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	1	1	1
Community and social services		-	-	-	-	-	-	1	1	1
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	4	4	4
Planning and development		-	-	-	-	-	-	4	4	4
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	717	760	804
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	717	760	804
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	-	-	-	-	-	133 740	133 641	137 459
Expenditure - Functional										
<i>Governance and administration</i>		-	-	-	-	-	-	95 452	114 844	122 454
Executive and council		-	-	-	-	-	-	28 142	33 760	36 300
Finance and administration		-	-	-	-	-	-	64 102	77 666	82 512
Internal audit		-	-	-	-	-	-	3 207	3 418	3 641
<i>Community and public safety</i>		-	-	-	-	-	-	11 464	13 799	14 273
Community and social services		-	-	-	-	-	-	3 968	5 142	5 170
Sport and recreation		-	-	-	-	-	-	5 184	5 562	5 967
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	2 311	3 094	3 135
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	13 967	17 089	17 920
Planning and development		-	-	-	-	-	-	5 942	7 375	7 577
Road transport		-	-	-	-	-	-	8 025	9 714	10 343
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	9 225	10 599	11 314
Energy sources		-	-	-	-	-	-	1 980	2 688	2 848
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	7 245	7 912	8 465
<i>Other</i>	4	-	-	-	-	-	-	2 039	2 716	2 798
Total Expenditure - Functional	3	-	-	-	-	-	-	132 147	159 047	168 759
Surplus/(Deficit) for the year		-	-	-	-	-	-	1 593	(25 406)	(31 299)

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote		1									
Vote 1 - Council General			-	-	-	-	-	-	113 690	112 407	114 994
Vote 2 - Municipal Manager			-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury			-	-	-	-	-	-	19 255	20 391	21 573
Vote 4 - Corporate Services			-	-	-	-	-	-	74	78	83
Vote 5 - Community & Social Services			-	-	-	-	-	-	722	765	809
Vote 6 - Technical services			-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]			-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	-	-	-	-	-	-	133 740	133 641	137 459
Expenditure by Vote to be appropriated		1									
Vote 1 - Council General			-	-	-	-	-	-	16 608	14 247	15 212
Vote 2 - Municipal Manager			-	-	-	-	-	-	14 742	22 931	24 730
Vote 3 - Budget and Treasury			-	-	-	-	-	-	43 307	51 424	54 560
Vote 4 - Corporate Services			-	-	-	-	-	-	18 962	24 273	25 839
Vote 5 - Community & Social Services			-	-	-	-	-	-	26 690	31 801	33 113
Vote 6 - Technical services			-	-	-	-	-	-	11 839	14 370	15 305
Vote 7 - [NAME OF VOTE 7]			-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	-	-	-	-	-	-	132 147	159 047	168 759
Surplus/(Deficit) for the year		2	-	-	-	-	-	-	1 593	(25 406)	(31 299)

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source	1										
Property rates	2	-	-	-	-	-	-	-	18 339	19 421	20 547
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	717	760	804
Service charges - other											
Rental of facilities and equipment									547	580	613
Interest earned - external investments									2 566	2 717	2 875
Interest earned - outstanding debtors									4 125	4 368	4 621
Dividends received											
Fines, penalties and forfeits									836	885	936
Licences and permits									1 773	1 878	1 987
Agency services									483	512	542
Transfers and subsidies									79 014	79 092	79 958
Other revenue	2	-	-	-	-	-	-	-	277	293	310
Gains on disposal of PPE									372	394	417
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	109 049	110 899	113 609
Expenditure By Type											
Employee related costs	2	-	-	-	-	-	-	-	62 784	66 480	70 345
Remuneration of councillors									8 989	9 654	10 368
Debt impairment	3								3 200	3 382	3 572
Depreciation & asset impairment	2	-	-	-	-	-	-	-	19 898	21 032	22 210
Finance charges									881	931	983
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	6	-	-	-	-	-	-	-	2 036	1 953	2 063
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	-	-	-	-	-	-	-	34 359	55 405	59 217
Loss on disposal of PPE											
Total Expenditure		-	-	-	-	-	-	-	132 147	150 047	166 759
Surplus/(Deficit)		-	-	-	-	-	-	-	(23 098)	(48 148)	(55 149)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									24 691	22 742	23 850
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions)											
Transfers and subsidies - capital (in-kind - all)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Taxation											
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	1 593	(25 406)	(31 299)

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical services		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury		-	-	-	-	-	-	-	633	671	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	3 323	2 376	1 500
Vote 5 - Community & Social Services		-	-	-	-	-	-	-	1 652	569	590
Vote 6 - Technical services		-	-	-	-	-	-	-	24 793	22 843	23 951
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	30 401	26 460	26 041
Total Capital Expenditure - Vote		-	-	-	-	-	-	-	30 401	26 460	26 041
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	3 956	3 047	1 500
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	3 956	3 047	1 500
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	1 287	418	590
Community and social services		-	-	-	-	-	-	-	350	-	-
Sport and recreation		-	-	-	-	-	-	-	618	80	590
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	319	338	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	22 158	22 995	23 951
Planning and development		-	-	-	-	-	-	-	365	151	-
Road transport		-	-	-	-	-	-	-	21 793	22 843	23 951
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	3 000	-	-
Energy sources		-	-	-	-	-	-	-	3 000	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	-	-	-	-	-	-	-	30 401	26 460	26 041
Funded by:											
National Government		-	-	-	-	-	-	-	24 691	22 742	23 850
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	24 691	22 742	23 850
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	5 710	3 717	2 191
Total Capital Funding	7	-	-	-	-	-	-	-	30 401	26 460	26 041

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A6 Budgeted Financial Position

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Current assets											
Cash									1 201	802	850
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	7 828	8 290	8 771
Other debtors									25 028	25 028	25 028
Current portion of long-term receivables									68	72	76
Inventory	2								269	285	302
Total current assets		-	-	-	-	-	-	-	34 393	34 477	35 026
Non current assets											
Long-term receivables											
Investments											
Investment property									37 952	37 952	37 952
Investment in Associate											
Property plant and equipment	3	-	-	-	-	-	-	-	193 816	220 276	246 317
Agricultural											
Biological											
Intangible									560	1 025	1 096
Other non-current assets									0	0	0
Total non current assets		-	-	-	-	-	-	-	232 334	259 253	285 355
TOTAL ASSETS		-	-	-	-	-	-	-	266 727	293 730	320 381
LIABILITIES											
Current liabilities											
Bank overdraft											
Borrowing	4	-	-	-	-	-	-	-	6 610	8 563	10 626
Consumer deposits											
Trade and other payables	4	-	-	-	-	-	-	-	28 051	24 001	19 518
Provisions											
Total current liabilities		-	-	-	-	-	-	-	34 661	32 563	30 144
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	7 020	7 020	7 020
Provisions		-	-	-	-	-	-	-	2 848	2 848	2 848
Total non current liabilities		-	-	-	-	-	-	-	9 868	9 868	9 868
TOTAL LIABILITIES		-	-	-	-	-	-	-	44 529	42 432	40 012
NET ASSETS	5	-	-	-	-	-	-	-	222 198	251 298	280 369
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									222 198	251 298	280 369
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	222 198	251 298	280 369

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A7 Budgeted Cash Flows

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates										11 003	11 652	12 328
Service charges										430	456	482
Other revenue										2 543	2 693	2 849
Government - operating		1								79 014	83 676	88 529
Government - capital		1								24 691	22 742	23 850
Interest										20 690	21 911	23 182
Dividends										-	-	-
Payments												
Suppliers and employees										(108 169)	(133 701)	(141 994)
Finance charges										(881)	(931)	(983)
Transfers and Grants		1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	-	-	-	-	-	-	29 324	8 499	8 244
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE										372	-	-
Decrease (increase) in non-current debtors										-	-	-
Decrease (increase) other non-current receivables										-	-	-
Decrease (increase) in non-current investments										-	-	-
Payments												
Capital assets										(30 401)	(25 460)	(26 041)
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	-	-	-	-	-	-	(30 029)	(25 460)	(26 041)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										-	-	-
Borrowing long term/refinancing										-	-	-
Increase (decrease) in consumer deposits										-	-	-
Payments												
Repayment of borrowing										-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD			-	-	-	-	-	-	-	(705)	(17 961)	(17 797)
Cash/cash equivalents at the year begin:		2								1 201	496	(17 465)
Cash/cash equivalents at the year end:		2	-	-	-	-	-	-	-	496	(17 465)	(35 262)

EC126 Ngqushwa - Table A8 Cash backed reserves/accumulated surplus reconciliation

EU-120 Nyquistima - Table A6 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	496	(17 465)	(35 262)
Other current investments > 90 days		-	-	-	-	-	-	-	705	18 267	36 112
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		-	-	-	-	-	-	-	1 201	802	850
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	-	-	-	-	-	51 104	6 816	2 085
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		-	-	-	-	-	-	-	11 104	6 816	2 085
Surplus(shortfall)		-	-	-	-	-	-	-	(9 903)	(6 013)	(1 236)

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A9 Asset Management

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CAPITAL EXPENDITURE											
Total New Assets		1	-	-	-	-	-	-	30 401	26 460	26 041
Roads Infrastructure			-	-	-	-	-	-	16 370	15 428	15 228
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	3 000	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	19 370	15 428	15 228
Community Facilities			-	-	-	-	-	-	6 429	6 429	6 210
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	6 429	6 429	6 210
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	319	319	319
Other Assets			-	-	-	-	-	-	319	319	319
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	674	674	674
Intangible Assets			-	-	-	-	-	-	674	674	674
Computer Equipment			-	-	-	-	-	-	81	81	81
Furniture and Office Equipment			-	-	-	-	-	-	258	258	258
Machinery and Equipment			-	-	-	-	-	-	882	882	882
Transport Assets			-	-	-	-	-	-	2 400	2 400	2 400
Libraries			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	10	10	10
Total Capital Expenditure		4	-	-	-	-	-	-	16 370	15 428	15 228
Roads Infrastructure			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	3 000	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	19 370	15 428	15 228
Community Facilities			-	-	-	-	-	-	6 429	6 429	6 210
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	6 429	6 429	6 210
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	319	319	319
Other Assets			-	-	-	-	-	-	319	319	319
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	674	674	674
Intangible Assets			-	-	-	-	-	-	674	674	674
Computer Equipment			-	-	-	-	-	-	81	81	81
Furniture and Office Equipment			-	-	-	-	-	-	258	258	258
Machinery and Equipment			-	-	-	-	-	-	882	882	882
Transport Assets			-	-	-	-	-	-	2 400	2 400	2 400
Libraries			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	10	10	10
TOTAL CAPITAL EXPENDITURE - Asset class			-	-	-	-	-	-	30 401	26 460	26 041

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018[illegible]

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A10 Basic service delivery measurement

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitre per household per month)										
Sanitation (kilolitre per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)								50	50	50
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	1 176	1 246	1 318
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		-	-	-	-	-	-	1 176	1 246	1 318

EC126 Ngqushwa - Supporting Table SAA Reconciliation of IDP strategic objectives and budget (revenue)

ECT26 Ngqushwa - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)													
Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand													
KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION										113 690	112 407	114 994	
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT										617	654	691	
4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT	To ensure effective, economical and compliant financial management processes culminating sound financial viability by 2017 and beyond To ensure effective, efficient and economical financial management processes culminating sound financial viability By 2016/17 and beyond To ensure and maintain an effective, efficient, fair, economical and compliant system of supply chain management in pursuit for clean administration by 2016/17 and beyond.									18 711	19 815	20 964	
KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY										719	761	805	
KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY										4	4	4	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	-	-	-	-	-	-	133 740	133 641	137 459

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EC126 Ngqushwa - Supporting Table SAs Reconciliation of IDP strategic objectives and budget (operating expenditure)

K120 Inqisiwe - Supporting Table 3-2 Reconciliation of Key Strategic Objectives and Budget (Operating expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand													
KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION										28 142	33 760	36 300	
										3 207	3 418	3 641	
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT										18 092	23 384	24 935	
4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT	To ensure effective, economical and compliant financial management To ensure effective, efficient and economical financial management processes By 2016/17 and beyond.									43 307	51 424	54 560	
KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY	To ensure and maintain an effective, efficient, fair, economical and compliant									7 245	7 912	8 465	
										2 039	2 716	2 798	
										5 942	7 375	7 577	
										8 025	9 714	10 343	
KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY										1 980	2 688	2 848	
										14 168	16 657	17 291	
Allocations to other priorities													
Total Expenditure				1	-	-	-	-	-	-	132 647	159 047	168 759

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EC126 Ngqushwa - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION		A										
		B										
		C										
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT		D								3 323	2 376	1 500
		E										
4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT	To ensure effective, economical and compliant financial management	F								633	671	
	To ensure effective, efficient and economical financial management processes	G										
	By 2016/17 and beyond	H										
		I										
		J										
KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY	To ensure and maintain an effective, efficient, fair, economical and compliant	K								1 652	569	590
		L										
		M										
		N										
		O										
KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY		P								24 793	22 843	23 951
			3									
			1	-	-	-	-	-	-	30 401	26 460	26 041

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EC126 Ngqushwa - Supporting Table SA8 Performance Indicators and benchmarks

Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid/Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.7%	0.6%	0.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.9%	2.9%	2.9%
Borrowed funding of own capital expenditure	Borrowing/Capital expenditure excl transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	-	-	-	-	-	-	-	1.0	1.1	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	-	-	-	-	-	-	1.0	1.1	1.2
Liquidity Ratio	Monetary Assets/Current Liabilities	-	-	-	-	-	-	-	0.0	0.0	0.0
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	60.0%	60.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	60.0%	60.0%	60.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	30.2%	30.1%	29.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5658.5%	-137.4%	-55.4%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kWh)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (k-l)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	57.6%	60.0%	61.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.2%	8.7%	9.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.9%	1.8%	1.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	19.1%	19.8%	20.4%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	-	-	-	-	-	-	1.4	1.4	1.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	167.9%	160.8%	154.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	-	-	-	-	-	0.1	(2.0)	(3.9)

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EC126 Ngqushwa Supporting Table SA10 Funding measurement

Description	MFMA section	Rul	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	-	-	-	-	-	-	496	(17 465)	(35 262)
Cash - investments at the yr end less applications - R'000	18(1)b	2	-	-	-	-	-	-	-	(9 903)	(6 013)	(1 236)
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	-	-	-	-	-	0.1	(2.0)	(3.9)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Service charge rev % change - macro CPX target exclusive	18(1)a.(2)	5	N/A	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(5.1%)	(3.2%)
Cash receipts % of Ratepayer & Other revenue	18(1)a.(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	51.6%	51.6%	51.6%
Debt impairment expense as a % of total billable revenue	18(1)a.(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	16.8%	16.8%	16.7%
Capital payments % of capital expenditure	18(1)c.19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N/A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.4%	1.5%
Long term receivables % change - inc/(decr)	18(1)a	12	N/A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.1%	0.9%	0.8%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.9%	5.8%
% incr Property Tax	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.9%	5.8%
% incr Service charges - electricity revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - sanitation revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.9%	5.8%
% incr in Service charges - other	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		-	-	-	-	-	-	-	19 056	20 180	21 351
Service charges			-	-	-	-	-	-	-	19 056	20 180	21 351
Property rates			-	-	-	-	-	-	-	18 339	19 421	20 547
Service charges - electricity revenue			-	-	-	-	-	-	-	-	-	-
Service charges - water revenue			-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue			-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal			-	-	-	-	-	-	-	717	760	804
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			-	-	-	-	-	-	-	547	580	613
Capital expenditure excluding capital grant funding			-	-	-	-	-	-	-	5 710	3 717	2 191
Cash receipts from ratepayers	18(1)a		-	-	-	-	-	-	-	13 977	14 801	15 660
Ratepayer & Other revenue	18(1)a		-	-	-	-	-	-	-	27 097	28 695	30 360
Change in consumer debtors (current and non-current)			-	-	-	-	-	-	-	32 923	466	485
Operating and Capital Grant Revenue	18(1)a		-	-	-	-	-	-	-	103 706	101 834	103 808
Capital expenditure - total	20(1)(vi)		-	-	-	-	-	-	-	30 401	26 460	26 041
Capital expenditure - renewal	20(1)(vi)		-	-	-	-	-	-	-	-	-	-
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPi guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										79 014	79 092	79 958
DoRA capital grants total MFY										24 691	22 742	23 850
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										103 706	101 834	103 808
Average annual collection rate (arrears inclusive)												
DoRA operating												
Local Government Equitable Share										73 615	75 217	75 760
EPWP Incentive										1 531		
Finance Management										2 345	2 600	2 860
Other Operating Grants										1 523	1 275	1 338
										79 014	79 092	79 958
DoRA capital												
Municipal Infrastructure Grant (MIG)										21 691	22 742	23 850
Rural Households Infrastructure										3 000		
										24 691	22 742	23 850

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EC126 Ngqushwa - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		-	-	-	-	-	-	78 633	79 014	79 875
Local Government Equitable Share								73 615	75 217	75 760
EPWP Incentive								1 531		
Finance Management								2 345	2 600	2 860
PMU								1 142	1 197	1 255
Provincial Government:		-	-	-	-	-	-	308	-	-
Sport and Recreation								308		
PMU										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	74	78	83
Lg Sela								74	78	83
								-		
Total Operating Transfers and Grants	5	-	-	-	-	-	-	79 814	79 892	79 958
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	24 691	22 742	23 850
Municipal Infrastructure Grant (MIG)								21 691	22 742	23 850
Rural Households Infrastructure								3 000		
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Lg Sela										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	24 691	22 742	23 850
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	-	-	-	103 705	101 834	103 808

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EC126 Ngqushwa - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	78 633	79 014	79 875
Local Government Equitable Share								73 615	75 217	75 760
EPWP Incentive								1 531		
Finance Management								2 345	2 600	2 860
PMU								1 142	1 197	1 255
Provincial Government:		-	-	-	-	-	-	308	-	-
Sport and Recreation								308		
PMU										
District Municipality:		-	-	-	-	-	-	-	-	-
(insert description)										
Other grant providers:		-	-	-	-	-	-	74	78	83
Lg Sela								74	78	83
Total operating expenditure of Transfers and Grants		-	-	-	-	-	-	79 014	79 092	79 958
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	24 691	22 742	23 850
Municipal Infrastructure Grant (MIG)								21 691	22 742	23 850
Rural Households Infrastructure								3 000		
Other capital transfers/grants (insert desc)										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants (insert description)										
District Municipality:		-	-	-	-	-	-	-	-	-
(insert description)										
Other grant providers:		-	-	-	-	-	-	-	-	-
Lg Sela										
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	24 691	22 742	23 850
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	-	-	-	-	103 706	101 834	103 808

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EC126 Ngqushwa - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts								78 633	79 014	79 875
Conditions met - transferred to revenue		-	-	-	-	-	-	78 633	79 014	79 875
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts								308		
Conditions met - transferred to revenue		-	-	-	-	-	-	308	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts								74	78	83
Conditions met - transferred to revenue		-	-	-	-	-	-	74	78	83
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		-	-	-	-	-	-	79 014	79 092	79 958
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts								24 691	22 742	23 850
Conditions met - transferred to revenue		-	-	-	-	-	-	24 691	22 742	23 850
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	24 691	22 742	23 850
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	103 706	101 834	103 808
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages								4 313	4 632	4 975
Pension and UIF Contributions								862	926	994
Medical Aid Contributions								684	735	789
Motor Vehicle Allowance								2 344	2 517	2 703
Cellphone Allowance								605	650	698
Housing Allowances										
Other benefits and allowances								181	194	208
Sub Total - Councillors		-	-	-	-	-	-	8 989	9 654	10 368
% Increase	4	-	-	-	-	-	-	-	7,4%	7,4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		-	-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-	-
Other Municipal Staff										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		-	-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-	-
Total Parent Municipality		-	-	-	-	-	-	8 989	9 654	10 368
		-	-	-	-	-	-	-	7,4%	7,4%

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Nggushwa - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		651 288	5 819	28 356			685 463
Chief Whip			337 416	3 152	28 354			368 921
Executive Mayor			488 455	3 286	140 105			631 846
Deputy Executive Mayor								-
Executive Committee			1 349 683	17 366	12 579			1 379 627
Total for all other councillors			5 506 133	367 608	49 291			5 923 032
Total Councillors	8	-	8 332 975	397 231	258 684			8 988 890
Senior Managers of the Municipality	5							
Municipal Manager (MM)								-
Chief Finance Officer								-
Manager Technical Services								-
Manager Community Services								-
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	-	-	-	-	-	-
A Heading for Each Entity	6.7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-	-	-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	8 332 975	397 231	258 684	-		8 988 890

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

Summary of Personnel Numbers		2015/16			Current Year 2016/17			Budget Year 2017/18		
Number	Ref	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4							25		25
Board Members of municipal entities	5									
Municipal employees	3							5		5
Municipal Manager and Senior Managers	7							26	20	6
Other Managers										
Professionals		-	-	-	-	-	-	109	109	-
Finance								4	4	
Spatial/town planning								2	2	
Information Technology								1	1	
Roads								1	1	
Electricity								3	3	
Water										
Sanitation										
Refuse								44	44	
Other								54	54	
Technicians		-	-	-	-	-	-	14	14	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other								14	14	
Clerks (Clerical and administrative)								10	10	
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators								15	15	1
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	-	-	-	-	-	-	264	168	37

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source																
Property rates		1 528	1 528	1 528	1 528	1 528	1 528	1 528	1 528	1 528	1 528	1 528	1 528	18 336	19 421	20 547
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		60	60	60	60	60	60	60	60	60	60	60	60	717	760	804
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		46	46	46	46	46	46	46	46	46	46	46	46	547	580	613
Interest earned - external investments		214	214	214	214	214	214	214	214	214	214	214	214	2 568	2 717	2 875
Interest earned - outstanding debtors		344	344	344	344	344	344	344	344	344	344	344	344	4 129	4 368	4 621
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and rebates		70	70	70	70	70	70	70	70	70	70	70	70	836	885	938
Licences and permits		148	148	148	148	148	148	148	148	148	148	148	148	1 773	1 878	1 987
Agency services		40	40	40	40	40	40	40	40	40	40	40	40	483	512	542
Transfers and subsidies		6 585	6 585	6 585	6 585	6 585	6 585	6 585	6 585	6 585	6 585	6 585	6 585	79 014	79 092	79 958
Other revenue		23	23	23	23	23	23	23	23	23	23	23	23	277	293	310
Gain on disposal of PPE		31	31	31	31	31	31	31	31	31	31	31	31	372	394	417
Total Revenue (excluding capital transfers and contributions)		9 087	9 087	9 087	9 087	9 087	9 087	9 087	9 087	9 087	9 087	9 087	9 087	108 049	110 839	113 609
Expenditure By Type																
Employee related costs		5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	62 784	66 489	70 345
Remuneration of councillors		749	749	749	749	749	749	749	749	749	749	749	749	8 969	9 654	10 368
Debt impairment		267	267	267	267	267	267	267	267	267	267	267	267	3 200	3 382	3 572
Depreciation & asset impairment		1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	19 896	21 032	22 210
Finance charges		73	73	73	73	73	73	73	73	73	73	73	73	881	931	983
Bank purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		170	170	170	170	170	170	170	170	170	170	170	170	2 038	2 153	2 263
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	34 358	35 605	36 917
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		11 012	11 012	11 012	11 012	11 012	11 012	11 012	11 012	11 012	11 012	11 012	11 012	132 147	139 047	146 739
Surplus/(Deficit)		(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(23 098)	(28 208)	(33 130)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	24 691	25 742	26 850
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departments)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - gift)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		133	133	133	133	133	133	133	133	133	133	133	133	1 593	(25 466)	(31 280)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	133	133	133	133	133	133	133	133	133	133	133	133	1 593	(25 466)	(31 280)

EC126 Ngqushwa - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Vote																
Vote 1: Council General		9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	113 690	112 407	114 994
Vote 2: Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3: Budget and Treasury		1 605	1 605	1 605	1 605	1 605	1 605	1 605	1 605	1 605	1 605	1 605	1 605	19 235	20 391	21 573
Vote 4: Corporate Services		6	6	6	6	6	6	6	6	6	6	6	6	74	78	83
Vote 5: Community & Social Services		60	60	60	60	60	60	60	60	60	60	60	60	722	765	809
Vote 6: Technical services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7: (NAME OF VOTE 7)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8: (NAME OF VOTE 8)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9: (NAME OF VOTE 9)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10: (NAME OF VOTE 10)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11: (NAME OF VOTE 11)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12: (NAME OF VOTE 12)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13: (NAME OF VOTE 13)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14: (NAME OF VOTE 14)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15: (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	133 749	133 641	137 459
Expenditure by Vote to be appropriated																
Vote 1: Council General		1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	16 608	14 247	15 212
Vote 2: Municipal Manager		1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	14 742	22 931	24 730
Vote 3: Budget and Treasury		3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	43 307	51 424	54 560
Vote 4: Corporate Services		1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	18 962	24 273	25 839
Vote 5: Community & Social Services		2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	28 690	31 601	33 113
Vote 6: Technical services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7: (NAME OF VOTE 7)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8: (NAME OF VOTE 8)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9: (NAME OF VOTE 9)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10: (NAME OF VOTE 10)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11: (NAME OF VOTE 11)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12: (NAME OF VOTE 12)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13: (NAME OF VOTE 13)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14: (NAME OF VOTE 14)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15: (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	21 664	132 147	139 047
Surplus/(Deficit) before assoc.		1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	(10 719)	1 593	(31 280)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 593	(25 466)	(31 280)

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional																
Governance and administration		11 085	11 085	11 085	11 085	11 085	11 085	11 085	11 085	11 085	11 085	11 085	11 085	133 010	132 876	130 630
Executive and council		9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	113 680	112 467	114 954
Finance and administration		1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	19 328	20 409	21 654
Internal audit		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community and public safety		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community and social services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sport and recreation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public safety		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Housing		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Health		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Economic and environmental services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Planning and development		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Road transport		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Environmental protection		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trading services		80	80	80	80	80	80	80	80	80	80	80	80	717	780	884
Energy services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water management		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste water management		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste management		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue - Functional		11 165	11 165	11 165	11 165	11 165	11 165	11 165	11 165	11 165	11 165	11 165	11 165	133 726	133 641	131 438
Expenditure - Functional																
Governance and administration		7 954	7 954	7 954	7 954	7 954	7 954	7 954	7 954	7 954	7 954	7 954	7 954	95 432	94 844	92 454
Executive and council		2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	28 142	27 780	26 300
Finance and administration		5 347	5 347	5 347	5 347	5 347	5 347	5 347	5 347	5 347	5 347	5 347	5 347	64 102	63 064	60 512
Internal audit		267	267	267	267	267	267	267	267	267	267	267	267	3 207	3 418	3 641
Community and public safety		955	955	955	955	955	955	955	955	955	955	955	955	11 464	11 780	12 273
Community and social services		331	331	331	331	331	331	331	331	331	331	331	331	3 968	4 142	4 310
Sport and recreation		432	432	432	432	432	432	432	432	432	432	432	432	5 184	5 342	5 567
Public safety		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Housing		193	193	193	193	193	193	193	193	193	193	193	193	2 311	2 394	2 475
Health		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Economic and environmental services		1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	13 967	13 880	13 620
Planning and development		495	495	495	495	495	495	495	495	495	495	495	495	5 942	6 115	6 277
Road transport		649	649	649	649	649	649	649	649	649	649	649	649	8 025	8 174	8 343
Environmental protection		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trading services		789	789	789	789	789	789	789	789	789	789	789	789	9 225	9 380	9 544
Energy services		185	185	185	185	185	185	185	185	185	185	185	185	2 220	2 288	2 356
Water management		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste water management		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste management		604	604	604	604	604	604	604	604	604	604	604	604	7 245	7 412	7 579
Other		170	170	170	170	170	170	170	170	170	170	170	170	2 030	2 106	2 180
Total Expenditure - Functional		11 612	11 612	11 612	11 612	11 612	11 612	11 612	11 612	11 612	11 612	11 612	11 612	139 147	138 647	136 730
Surplus/(Deficit) before assoc.		553	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(5 421)	(5 006)	(5 292)
Share of surplus/(deficit) of associate		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/(Deficit)		553	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(5 421)	(5 006)	(5 292)

EC126 Ngqushwa - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Multi-year expenditure to be appropriated	1															
Vote 1 - Council General														0	0	0
Vote 2 - Municipal Manager														0	0	0
Vote 3 - Budget and Treasury														0	0	0
Vote 4 - Corporate Services														0	0	0
Vote 5 - Community & Social Services														0	0	0
Vote 6 - Technical services														0	0	0
Vote 7 - (NAME OF VOTE 7)														0	0	0
Vote 8 - (NAME OF VOTE 8)														0	0	0
Vote 9 - (NAME OF VOTE 9)														0	0	0
Vote 10 - (NAME OF VOTE 10)														0	0	0
Vote 11 - (NAME OF VOTE 11)														0	0	0
Vote 12 - (NAME OF VOTE 12)														0	0	0
Vote 13 - (NAME OF VOTE 13)														0	0	0
Vote 14 - (NAME OF VOTE 14)														0	0	0
Vote 15 - (NAME OF VOTE 15)														0	0	0
Capital multi-year expenditure sub-total	2													0	0	0
Single-year expenditure to be appropriated																
Vote 1 - Council General														0	0	0
Vote 2 - Municipal Manager														0	0	0
Vote 3 - Budget and Treasury														0	0	0
Vote 4 - Corporate Services		53	53	53	53	53	53	53	53	53	53	53	53	633	671	710
Vote 5 - Community & Social Services		277	277	277	277	277	277	277	277	277	277	277	277	3 323	3 376	3 430
Vote 6 - Technical services		138	138	138	138	138	138	138	138	138	138	138	138	1 652	1 680	1 708
Vote 7 - (NAME OF VOTE 7)		2 066	2 066	2 066	2 066	2 066	2 066	2 066	2 066	2 066	2 066	2 066	2 066	24 793	25 843	26 893
Vote 8 - (NAME OF VOTE 8)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 9 - (NAME OF VOTE 9)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 10 - (NAME OF VOTE 10)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 11 - (NAME OF VOTE 11)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 12 - (NAME OF VOTE 12)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 13 - (NAME OF VOTE 13)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 14 - (NAME OF VOTE 14)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 15 - (NAME OF VOTE 15)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital single-year expenditure sub-total	2	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	30 401	31 460	32 510
Total Capital Expenditure	2	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	30 401	31 460	32 510

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EC126 Ngqushwa - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

C120 ngqunhwa - Supporting table S425 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		330	254	125	-	-	-	-	-	-	-	-	3 247	3 956	3 047	1 500
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		330	254	125	-	-	-	-	-	-	-	-	3 247	3 956	3 047	1 500
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		107	107	107	107	107	107	107	107	107	107	107	107	1 287	416	580
Community and social services		29	29	29	29	29	29	29	29	29	29	29	29	350	-	-
Sport and recreation		52	52	52	52	52	52	52	52	52	52	52	52	618	80	580
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		27	27	27	27	27	27	27	27	27	27	27	27	319	338	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 848	1 848	1 848	1 848	1 848	1 848	1 848	1 848	1 848	1 848	1 848	1 848	22 158	22 895	23 951
Planning and development		30	30	30	30	30	30	30	30	30	30	30	30	365	151	-
Road transport		1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	21 793	22 843	23 951
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		250	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	(7 250)	3 000	-	-
Energy services		250	250	250	250	250	250	250	250	250	250	250	250	3 000	-	-
Water management		-	250	250	250	250	250	250	250	250	250	250	(2 500)	-	-	-
Waste water management		-	250	250	250	250	250	250	250	250	250	250	(2 500)	-	-	-
Waste management		-	250	250	250	250	250	250	250	250	250	250	(2 500)	-	-	-
Other		-	250	250	250	250	250	250	250	250	250	250	(2 500)	-	-	-
Total Capital Expenditure - Functional	2	2 533	3 458	3 329	3 304	3 304	3 304	3 304	3 304	3 304	3 304	3 304	(4 540)	30 401	28 480	28 041
Funded by:																
National Government		2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	24 681	22 742	23 850
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	24 681	22 742	23 850
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		476	476	476	476	476	476	476	476	476	476	476	476	5 710	5 737	2 191
Total Capital Funding		2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	30 401	28 480	28 041

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EC128 Ngqushwa - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash Receipts By Source															
Property rates	917	917	917	917	917	917	917	917	917	917	917	917	11 083	11 452	12 328
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	36	36	36	36	36	36	36	36	36	36	36	36	430	456	482
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	27	27	27	27	27	27	27	27	27	27	27	27	328	348	368
Interest earned - external investments	214	214	214	214	214	214	214	214	214	214	214	214	2 580	2 717	2 875
Interest earned - outstanding debtors	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	(40 050)	19 194	20 307
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees, penalties and forfeits	42	42	42	42	42	42	42	42	42	42	42	42	501	531	562
Licences and permits	89	89	89	89	89	89	89	89	89	89	89	89	1 064	1 127	1 192
Agency services	40	40	40	40	40	40	40	40	40	40	40	40	483	512	542
Transfer receipts - operational	26 338	26 338	26 338	26 338	26 338	26 338	26 338	26 338	26 338	26 338	26 338	26 338	79 014	83 876	88 529
Other revenue	14	14	14	14	14	14	14	14	14	14	14	14	168	176	186
Cash Receipts by Source	33 008	33 008	33 008	33 008	33 008	33 008	33 008	33 008	33 008	33 008	33 008	33 008	(38 701)	113 681	120 388
Other Cash Flows by Source															
Transfer receipts - capital	8 230	8 230	8 230	8 230	8 230	8 230	8 230	8 230	8 230	8 230	8 230	8 230	24 691	22 742	23 695
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind) all	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	372	-	-	-	-	-	372	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumable deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	41 238	41 238	41 238	41 238	41 238	41 238	41 238	41 238	41 238	41 238	41 238	41 238	(38 701)	138 745	143 131
Cash Payments by Type															
Employee related costs	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	62 784	66 489	70 345
Remuneration of councillors	749	749	749	749	749	749	749	749	749	749	749	749	8 980	9 054	10 368
Finance charges	73	73	73	73	73	73	73	73	73	73	73	73	861	931	993
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	(9 162)	2 036	2 063
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	34 350	55 605	59 217
Cash Payments by Type	9 936	9 936	9 936	9 936	9 936	9 936	9 936	9 936	9 936	9 936	9 936	9 936	(246)	168 049	134 632
Other Cash Flows/Payments by Type															
Capital assets	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	7 291	26 480	28 041
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	12 469	12 469	12 469	12 469	12 469	12 469	12 469	12 469	12 469	12 469	12 469	12 469	7 291	194 529	162 673
NET INCREASE/(DECREASE) IN CASH HELD	28 769	(5 231)	(5 231)	(5 231)	29 269	(5 231)	(4 951)	(5 231)	29 269	(5 231)	(5 231)	(45 748)	(705)	(17 961)	(17 797)
Cash/cash equivalents at the month/year begin	1 201	26 970	24 647	19 323	14 000	43 245	37 921	32 970	27 648	56 891	51 568	48 244	1 201	496	(17 485)
Cash/cash equivalents at the month/year end	29 970	24 647	19 323	14 000	43 245	37 921	32 970	27 648	56 891	51 568	48 244	496	496	(17 485)	(35 282)

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EC126 Ngqushwa - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	19 370	15 428	15 228
Roads Infrastructure		-	-	-	-	-	-	16 370	15 428	15 228
Roads								16 370	15 428	15 228
Road Structures								-		
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	3 000	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors								3 000		
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

Community Assets	-	-	-	-	-	-	6 429	6 429	6 210
Community Facilities	-	-	-	-	-	-	6 429	6 429	6 210
Halls							6 064	6 064	5 845
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria							365	365	365
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	-	-	-	-	-	319	319	319
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	319	319	319
Staff Housing									
Social Housing							319	319	319
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

Biological or Cultivated Assets										
<u>Intangible Assets</u>		-	-	-	-	-	-	674	674	674
<i>Servitudes</i>										
<i>Licences and Rights</i>		-	-	-	-	-	-	674	674	674
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>								674	674	674
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
<u>Computer Equipment</u>		-	-	-	-	-	-	61	61	61
<i>Computer Equipment</i>								61	61	61
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	256	256	256
<i>Furniture and Office Equipment</i>								256	256	256
<u>Machinery and Equipment</u>		-	-	-	-	-	-	882	882	882
<i>Machinery and Equipment</i>								882	882	882
<u>Transport Assets</u>		-	-	-	-	-	-	2 400	2 400	2 400
<i>Transport Assets</i>								2 400	2 400	2 400
<u>Libraries</u>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>										
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	10	10	10
<i>Zoo's, Marine and Non-biological Animals</i>								10	10	10
Total Capital Expenditure on new assets	1	-	-	-	-	-	-	30 401	26 460	26 041

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticalation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Purfs									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	-	-	-	-	-	461	1 001	1 027
Operational Buildings	-	-	-	-	-	-	461	1 001	1 027
Municipal Offices							461	1 001	1 027
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Land Settlement Software Applications									
Unspecified									
Computer Equipment	-	-	-	-	-	-	107	113	119
Computer Equipment							107	113	119
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
Transport Assets	-	-	-	-	-	-	1 458	839	916
Transport Assets							1 458	839	916
Libraries	-	-	-	-	-	-	-	-	-
Libraries									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	2 036	1 953	2 063

EC126 Ngqushwa - Supporting Table SA34d Depreciation by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	19 898	21 032	22 210
Roads Infrastructure		-	-	-	-	-	-	19 898	21 032	22 210
Roads								19 898	21 032	22 210
Road Structures										
Road Furniture										
Capital Spares										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Libraries		-	-	-	-	-	-	-	-	-
Libraries										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	-	-	-	-	-	-	19 898	21 032	22 210

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2017/18 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Present value
Capital expenditure	1							
Vote 1 - Council General		-	-	-				
Vote 2 - Municipal Manager		-	-	-				
Vote 3 - Budget and Treasury		633	671	-				
Vote 4 - Corporate Services		3 323	2 376	1 500				
Vote 5 - Community & Social Services		1 652	569	590				
Vote 6 - Technical services		24 793	22 843	23 951				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		30 401	26 460	26 041	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Council General								
Vote 2 - Municipal Manager								
Vote 3 - Budget and Treasury								
Vote 4 - Corporate Services								
Vote 5 - Community & Social Services								
Vote 6 - Technical services								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		30 401	26 460	26 041	-	-	-	-

EC126 Ngqushwa - Supporting Table SA36 Detailed capital budget

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PART THREE

8. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I Thandekile T. Mnyimba the Municipal Manager of Ngqushwa Local Municipality certify that the Draft Budget and supporting documentation for the 2017/18 financial year, have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act; and that the Draft Budget and supporting documentations are consistent with the Draft Integrated Development Plan of the Municipality.

Signature:

Date: 3/ March 2017